

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	675.0	684.0	738.0
On Roll Special Ed Full-Time	174.0	156.0	160.0
On Roll Subtotal	849.0	840.0	898.0
In Private School Placements	2.0		0.0
Sent to Other Districts Special Ed	5.0	9.0	6.0
Received	2.0	1.0	0.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	7,191,949	7,335,788	7,482,504
	Rents and Royalties	10-1910	5,658	8,000	9,500
	Unrestricted Miscellaneous Revenues	10-1XXX	197,562	165,000	165,000
	Interest Earned on Maintenance Reserve	10-1XXX	150	150	150
	Interest Earned on Capital Reserve Funds	10-1XXX	350	350	150
	Total Revenues from Local Sources		7,395,669	7,509,288	7,657,304
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	380,486	380,486	380,486
	Extraordinary Aid	10-3131	109,689	80,000	95,000
	Categorical Special Education Aid	10-3132	465,051	465,051	465,051
	Equalization Aid	10-3176	5,941,599	6,174,672	6,580,274
	Categorical Security Aid	10-3177	187,464	187,464	187,464
	Total Revenues from State Sources		7,084,289	7,287,673	7,708,275
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	41,147	47,688	41,745
	Total Revenues from Federal Sources		41,147	47,688	41,745
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	702,722	856,925
	Withdrawal from Maintenance Reserve	10-310	200,000	150,000	0
	Adjustment for Prior Year Encumbrances		0	230,114	0
	Actual Revenues (Over)/Under Expenditures		-96,518	0	0
General Fund Revenues	Total Operating Budget		14,624,587	15,927,485	16,264,249
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	381	0	0
	Total Revenues from Local Sources	20-1XXX	381	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	0	44,836
	Preschool Education Aid	20-3218	1,012,556	1,894,844	1,861,717
	Total Revenues from State Sources		1,012,556	1,894,844	1,906,553
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	336,412	252,309	256,334
	Title II	20-4451-4455	41,463	31,097	24,311
	Title IV	20-4471-4474	15,000	15,815	18,734
	I.D.E.A. Part B (Handicapped)	20-4420-4429	234,042	171,396	177,074
	CARES Act Education Stabilization Fund	20-4530	31,451	0	0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	CRRSA Act-ESSER II	20-4534		0	1,114,284
	CRRSA Act-Learning Acceleration Grant	20-4535		0	71,509
	CRRSA Act-Mental Health Grant	20-4536		0	45,000
	Total Revenues from Federal Sources		658,368	470,617	1,707,246
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	110,000	78,114
Special Revenue Fund Revenues	Total Grants and Entitlements		1,671,305	2,475,461	3,691,913
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	440,553	419,843	394,896
	Total Revenues from Local Sources		440,553	419,843	394,896
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	341	0
	Total Local Repayment of Debt		440,553	420,184	394,896
	Actual Revenues (Over)/Under Expenditures		115	0	0
Debt Service Fund Revenues	Total Repayment of Debt		440,668	420,184	394,896
All Fund Revenues	Total Revenues/Sources		16,736,560	18,823,130	20,351,058
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	110,000	78,114
	Total Revenues/Sources Net of Transfers		16,736,560	18,713,130	20,272,944

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	4,270,367	4,649,208	4,781,741
	Special Education-Instruction	11-2XX-100-XXX	1,138,123	1,268,235	1,191,661
	Basic Skills/Remedial-Instruction	11-230-100-XXX	132,137	220,135	199,718
	Bilingual Education-Instruction	11-240-100-XXX	85,183	105,739	112,781
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	361,285	500,561	412,229
	Undistributed Expenditures-Health Services	11-000-213-XXX	237,303	244,656	257,872
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	230,253	197,251	205,479
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	220,576	230,355	237,266
	Undistributed Expenditures-Guidance	11-000-218-XXX	231,541	247,654	255,224
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	649,672	686,602	698,711
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	129,787	188,669	191,032
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	129,630	130,501	168,969
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	20,603	32,350	31,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	352,321	370,229	396,228
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	374,922	412,547	420,749
	Undistributed Expenditures-Central Services	11-000-251-XXX	278,544	278,347	288,052
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	108,124	111,344	114,694
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,350,198	1,759,398	1,798,940
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	698,362	951,080	945,890
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,829,652	3,013,206	3,085,357
	Total Undistributed Expenditures			8,202,773	9,354,750
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	150	150	150
	Increase In Maintenance Reserve	10-606	250,000	0	0
General Fund Current Expenses	Total General Current Expense		14,078,733	15,598,217	15,794,243
Capital Outlay	Equipment	12-XXX-XXX-730	268,002	35,000	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	104,618	104,618	104,618
	Interest Deposit to Capital Reserve	10-604	350	350	150
	Total Capital Outlay		372,970	139,968	104,768

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	172,884	189,300	365,238
	General Fund Grand Total		14,624,587	15,927,485	16,264,249
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	381	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	659,699	1,390,285	1,241,274
	Support Services	20-218-200-XXX	352,857	604,559	743,393
	Facility Acquisition and Construction Services	20-218-400-XXX	0	10,000	0
	Total Preschool Education Aid	20-218-XXX-XXX	1,012,556	2,004,844	1,984,667
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	1,012,556	2,004,844	1,984,667
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	336,412	252,309	256,334
	Title II	20-XXX-XXX-XXX	41,463	31,097	24,311
	Title IV	20-XXX-XXX-XXX	15,000	15,815	18,734
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	234,042	171,396	177,074
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	31,451	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx		0	1,114,284
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx		0	71,509
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx		0	45,000
	Total Federal Projects	20-XXX-XXX-XXX	658,368	470,617	1,707,246
Special Revenue Fund Expenses	Total Special Revenue Funds		1,671,305	2,475,461	3,691,913
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	440,668	420,184	394,896
	Total Debt Service Funds		440,668	420,184	394,896
All Fund Expenses	Total Expenditures/Appropriations		16,736,560	18,823,130	20,351,058
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	110,000	78,114
	Total Expenditures Net of Transfers		16,736,560	18,713,130	20,272,944

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	640,564	640,914	641,264	641,414
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	691,263	741,413	591,563	591,713
	Legal Reserve	1,395,022	1,545,623	853,701	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	0	0	0
	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	410,465	327,971	317,171	313,947
	Repayment of Debt	456	341	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,495	\$16,324	\$17,172	\$19,527	\$18,677
Total Classroom Instruction	\$9,167	\$9,811	\$10,587	\$12,062	\$11,221
Classroom-Salaries and Benefits	\$8,739	\$9,279	\$10,039	\$11,305	\$10,399
Classroom-General Supplies and Textbooks	\$305	\$335	\$392	\$485	\$446
Classroom-Purchased Services	\$124	\$197	\$157	\$272	\$376
Total Support Services	\$2,651	\$3,035	\$2,872	\$3,235	\$3,355
Support Services-Salaries and Benefits	\$2,261	\$2,705	\$2,557	\$2,879	\$2,956
Total Administrative Costs	\$1,617	\$1,641	\$1,552	\$1,782	\$1,739
Administration Salaries and Benefits	\$1,282	\$1,262	\$1,197	\$1,381	\$1,326
Total Operations and Maintenance of Plant	\$2,059	\$1,837	\$2,160	\$2,448	\$2,363
Operations and Maintenance-Salaries and Benefits	\$1,078	\$931	\$1,056	\$1,189	\$1,178
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$214	\$317	\$49	\$55	\$0
Legal Costs	\$20	\$13	\$5	\$6	\$11
Employee Benefits as a percentage of salaries*	34.36%	34.22%	34.54%	34.47%	35.20%

*Does not include pension and social security paid by the State on-behalf of the district.

**Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers' Guide to Education Spending and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2020-21 revised appropriations and the 2021-22 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	SHARED SERVICE WITH GREENWICH TOWNSHIP SCHOOL DISTRICT -- BUSINESS ADMINISTRATOR	0
	SHARED SERVICE WITH STOW CREEK TOWNSHIP SCHOOL DISTRICT -- BUSINESS ADMINISTRATOR	0
Curriculum Services	CONSORTIUM WITH CONSTITUENT DISTRICTS FOR CURRICULUM	0
Custodial and Maintenance Services	SHARED SERVICE WITH HOPEWELL TOWNSHIP SCHOOL DISTRICT -- HVAC AND HELPER SERVICES	0
	SHARED SERVICE WITH GREENWICH TOWNSHIP SCHOOL DISTRICT -- PART TIME CUSTODIAN	0
Insurance Coverages and Benefits	MEMBER SOUTHERN COASTAL REGIONAL EMPLOYEE BENEFITS FUND FOR HEALTH INSURANCE	0
	MEMBER OF GLOUCESTER, CUMBERLAND, SALEM SCHOOL DISTRICTS JOINT INSURANCE FUND (GCSSD0 AND SPELLJIF	0
Municipal/Public Works	SNOW REMOVAL SERVICES WITH THE UPPER DEERFIELD TOWNSHIP - MUNICIPALITY	0
	SALT AND SAND DISTRIBUTION WITH THE UPPER DEERFIELD TOWNSHIP - MUNICIPALITY	0
	SHARED SERVICES HVAC WITH THE UPPER DEERFIELD TOWNSHIP - MUNICIPALITY	0
Purchasing	MEMBER OF EDUCATOINAL SERICES COMMISSION OF NEW JERSEY	0
	MEMBER OF ED DATA (CONSORTIUM FOR PURCHASING SCHOOL SUPPLIES)	0
Special Education Services	SHARED SERVICES WITH GREENWICH TOWNSHIP SCHOOL DISTRICT -- SPEECH SERVICES	0
	SHARED SERVICES WITH STOW CREEK SCHOOL DISTRICT -- SPEECH SERVICES	0
Staffing - Other	SHARED SERVICES WITH GREENWICH TOWNSHIP SCHOOL DISTRICT - MEDIA SPECIALIST	0
	SHARED SERVICES WITH STOW CREEK TOWNSHIP SCHOOL DISTRICT -- MEDIA SPECIALIST	0

Estimated Tax Rates

Municipality	Category	Amount
Upper Deerfield Twp	(A) General Fund School Levy	7,409,146
	(D) Total School Levy	7,804,042
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	632,231,403
	(H) Estimated Equalized Valuation (as of 10/01/20)	639,115,930
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.1719
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.2344
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1593
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.2211

Employee Contract List for District

Name	Category	Measure
Cherie Bratty	Job Title	Assistant Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$133,535
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	11
	Shared District	5070
	Job Title Other District	School Business Administr
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$3,100
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$9,413
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$30,408
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max 100 days @ \$150 per day
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max of 30 days @ per diem
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported	

Employee Contract List for District

Name	Category	Measure
Cherie Bratty	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	Shared Service with Stow Creek Township BOE
	Additional Comment 2	Shared Service with Greenwich Township BOE
	Additional Comment 3	None Reported
Dr. Peter Koza	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$169,689
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/18
	End Date of Contract	06/30/23
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported

Employee Contract List for District

Name	Category	Measure
Dr. Peter Koza	Total Allowances Amount	\$600
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$34,580
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max of 100 @ \$150 per day
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max of 30 per diem
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
Additional Comment 3	None Reported	